



STATE OF WEST VIRGINIA

Department of Tax and Revenue

State Tax Department

Bob Wise
Governor

Rebecca Melton Craig
State Tax Commissioner

September 20, 2002

Mr. Cliff Seagroves
United States Department of State
Diplomatic Tax & Customs Program
3507 International Place, NW
Washington, DC 20522-3303

Dear Mr. Seagroves:

This is in response to your letter dated August 28, 2002 regarding the United States Department of State Diplomatic Tax Exemption Program.

The West Virginia State Tax Department recognizes this exemption to be per se, therefore, no exemption certificate is required. A vendor when accepting either the Personal Tax Exemption Card or the Office/Mission Card shall maintain appropriate records to show the sale was exempt. The records should show the name of the purchaser, the name of the mission/embassy, the expiration of the Tax Exemption Card and the minimum level of exemption specified on the Card.

If I can be of further assistance, please feel free to contact me at (304) 558-2051 or 1-800- WVA-TAXS (1-800-982-8297).

Sincerely,

A handwritten signature in cursive script that reads "Deborah Bertran".

Deborah Bertran
Taxpayer Services Representative

DDB/tr
Log #02-0451